

## P2 SIC to NAICS Conversion - Base Year 2005

NAICS	SIC	Description	Exceptions and/or Limitations
<b>11</b>	<b>01-09</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	
111998	2099	All Other Miscellaneous Crop Farming	Limited to facilities that reduce maple sap to maple syrup (previously classified under SIC 2099: Food Preparations, NEC, Reducing Maple Sap to Maple Syrup)
113310	2411	Logging	No Exceptions or Limitations
<b>21</b>	<b>10-14</b>	<b>Mining</b>	
212324	3295	Kaolin and Ball Clay Mining	Limited to facilities operating without a mine or quarry and that are primarily engaged in beneficiating kaolin and clay (previously classified under SIC 3295, Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC 1455))
212325	3295	Clay and Ceramic and Refractory Minerals Mining	Limited to facilities operating without a mine or quarry and that are primarily engaged in beneficiating clay and ceramic and refractory minerals (previously classified under SIC 3295, Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC 1459))
212393	3295	Other Chemical and Fertilizer Mineral Mining	Limited to facilities operating without a mine or quarry and that are primarily engaged in beneficiating chemical or fertilizer mineral raw materials (previously classified under SIC 3295, Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC

			1479))
212399	3295	All Other Nonmetallic Mineral Mining	Limited to facilities operating without a mine or quarry and that are primarily engaged in beneficiating nonmetallic minerals (previously classified under SIC 3295, Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc, of minerals in SIC 1499))
<b>31-33</b>	<b>20-39</b>	<b>Manufacturing</b>	
311	20	Food Manufacturing	<p>Except NAICS 311119 – Exception is limited to facilities engaged in custom grain grinding for animal feed (previously classified under SIC 0723);</p> <p>Except NAICS 313330 - Exceptions are limited to facilities engaged in the retail sale of chocolate candy, nuts, popcorn and other confections not for immediate consumption made on the premises (previously classified under SIC 5441);</p> <p>Except NAICS 313340 - Exceptions are limited to facilities engaged in the retail sale of nonchocolate candy, nuts, popcorn and other confections not for immediate consumption made on the premises (previously classified under SIC 5441);</p> <p>Except NAICS 311611 - Exception is limited to facilities engaged in custom slaughtering for individuals (previously classified under SIC 0751);</p> <p>Except NAICS 311612 - Exception is limited to facilities engaged in meat processing from carcasses (previously classified under SIC 0751);</p> <p>Except NAICS 318111 – Retail Bakeries (previously classified under SIC 5461).</p>

312	21	Beverage and Tobacco Product Manufacturing	Except NAICS 312229 - Exception is limited to Tobacco Sheeting Services (previously classified under SIC 7389, Business Services, NEC)
313	22	Textile Mills	Except NAICS 313311 - Exception is limited to Converters, broadwoven piece goods and converting textiles, broadwoven (previously classified under SIC 5131, Piece Goods and Notions, broadwoven and non-broadwoven piece good converters), and facilities formerly classified under SIC 7389, Business Services, NEC (Sponging fabric for tailors and dressmakers); Except NAICS 313312 - Exception is limited to narrow woven Converting Textiles, and narrow woven piece goods Converters, (previously classified under SIC 5131, Piece Goods and Notions, converters, except broadwoven fabric);
314	22	Textile Product Mills	Except NAICS 314121 - Exception is limited to Custom drapery manufacturers for retail sale (previously classified under SIC 5714, Drapery, Curtain, and Upholstery Stores) Except NAICS 314129 - Exception is limited to Custom slipcover manufacturers for retail sale (previously classified under SIC 5714, Drapery, Curtain, and Upholstery Stores) Except NAICS 314999 - Exception is limited to Binding carpets and rugs for the trade, Carpet cutting and binding, and Embroidering on textile products (except apparel) for the trade (previously classified under SIC 7389, Embroidering of

			advertising on shirts and Rug binding for the trade);
315	23	Apparel Manufacturing	Except NAICS 315222 - Exception is limited to Custom tailors, men's and boys' suits, cut and sewn from purchased fabric (previously classified under SIC 5699, Miscellaneous apparel and accessory stores (custom tailors); Except NAICS 315223 - Exception is limited to Custom tailors, men's and boys' dress shirts, cut and sewn from purchased fabric (previously classified under SIC 5699, Miscellaneous apparel and accessory stores (custom tailors); Except NAICS 315233 - Exception is limited to Bridal dresses or gowns, custom made, Custom tailors, women's, misses' and girls' dresses cut and sewn from purchased fabric (except apparel contractors)(custom dressmakers);
316	31	Leather and Allied Product Manufacturing	No exceptions or limitations
321	24	Wood Product Manufacturing	No exceptions or limitations
323	27	Printing and Related Support Activities	Except NAICS 323114 - Exception is limited to Instant printing (i.e., quick printing) (previously classified under SIC 7334, Photocopying and Duplicating Services, (instant printing));
324	29	Petroleum and Coal Products Manufacturing	No exceptions or limitations
327	32	Nonmetallic Mineral Products Manufacturing	No exceptions or limitations

333	35, 38	Machinery Manufacturing	No exceptions or limitations
334	35, 38	Computer and Electronic Product Manufacturing	<p>Except NAICS 334611 - Exception is limited to Software Reproducing (previously classified under SIC 7372, Prepackaged Software, (reproduction of software))</p> <p>Except NAICS 334612 - Exception is limited to mass reproducing pre-recorded Video cassettes, and mass reproducing Video tape or disk (previously classified under SIC 7819, Services Allied to Motion Picture Production (reproduction of video))</p>
335	36	Electrical Equipment, Appliance and Component Manufacturing	<p>Except NAICS 35312 - Exception is limited to Armature rewinding on a factory basis (previously classified under SIC 7694 (Armature Rewinding Shops (remanufacturing))</p>
336	37	Transportation Equipment Manufacturing	No exceptions or limitations
337	25	Furniture and Related Product Manufacturing	<p>Except NAICS 337110 - Exception is limited to Wood Kitchen Cabinet and Counter top Manufacturing (previously classified under SIC 5712, Furniture Stores (custom wood cabinets))</p> <p>Except NAICS 337121 - Exception is limited to Upholstered furniture, household type, custom manufacturing (previously classified under SIC 5712, Furniture Stores (upholstered, custom made furniture)</p> <p>Except NAICS 337122 - Exception is limited to Nonupholstered, household type, custom wood furniture manufacturing (previously classified under SIC 5712, Furniture</p>

			Stores (custom made wood nonupholstered household furniture except cabinets))
339	39	Miscellaneous Manufacturing	<p>Except NAICS 339115 - Exception is limited to Ophthalmic Goods Manufacturing, lens grinding (previously classified under SIC 5995, Optical Goods Stores (optical laboratories grinding of lenses to prescription))</p> <p>Except NAICS 339116 - Dental laboratories (previously classified under SIC 8072, Dental Laboratories)</p>
<b>48-49</b>	<b>47</b>	<b>Transportation and Warehousing</b>	
488390	3731	Other Support Activities for Water Transportation	Limited to Drydocks, floating (i.e. routine repair and maintenance of ships and boats) (previously classified under SIC 3731 Shipbuilding and Repairing (floating drydocks not associated with a shipyard)
<b>51</b>	<b>27</b>	<b>Information</b>	
511110	27	Newspaper Publishers	No exceptions or limitations
511120	27	Periodical Publishers	No exceptions or limitations
511130	27	Book Publishers	No exceptions or limitations
511140	27	Database and Directory Publishers	Exception is limited to Address list compilers, Address list publishers, Address list publishers and printing combined, Address list publishing (i.e., establishments known as publishers), Business directory

			publishers, Catalog of collections publishers, Catalog of collections publishers and printing combined, Compiling mailing lists, Directory compilers, Mailing list compiling services (previously classified under SIC 7331, Direct Mail Advertising Services (mailing list compilers))
511191	27	Greeting Card Publishers	No exceptions or limitations
511199	27	Other Publishers	No exceptions or limitations
512220	27	Integrated Record Production/ Distribution	No exceptions or limitations
512230	27	Music Publishers	Except facilities primarily engaged in Music copyright authorizing use, Music copyright buying and licensing, Music publishers (previously classified under SIC 8999, Services, NEC (music publishing))
<b>54</b>	<b>87</b>	<b>Professional, Scientific and Technical Services</b>	
541710	3764, 3769	Research and Development in the Physical, Engineering and Life Sciences	Limited to facilities primarily engaged in guided missile and space vehicle engine research and development) (previously classified under SIC 3764), and Guided missile and space vehicle parts (except engines) research and development (previously classified under SIC 3769)
<b>81</b>	<b>89</b>	<b>Other Services (Except Public Administration)</b>	
811490	3732	Other Personal	Limited to Boat, pleasure, repair and

		and Household Goods Repair and Maintenance	maintenance services without retailing new boats)(previously classified under SIC 3732 Boat Building and Repairing (pleasure boat building))
--	--	---	--